

House File 199

AN ACT  
RELATING TO THE ADMINISTRATION OF THE STREAMLINED SALES AND USE  
TAX AGREEMENT BY THE DEPARTMENT OF REVENUE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 423.3, subsection 57, paragraph d, Code 2013, is amended to read as follows:

*d. "Food and food ingredients" means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. "Food and food ingredients" includes beverage-grade carbon dioxide gas.*

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KRAIG PAULSEN  
Speaker of the House

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PAM JOCHUM  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 199, Eighty-fifth General Assembly.

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CARMINE BOAL  
Chief Clerk of the House

Approved \_\_\_\_\_, 2013

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TERRY E. BRANSTAD  
Governor